

**THE TEEN PREGNANCY PREVENTION PROGRAM  
OF  
PUSH FOR THE CHILDREN, INCORPORATED  
TALLULAH, LOUISIANA**

**FINANCIAL STATEMENTS  
AND COMPILATION REPORT  
WITH SUPPLEMENTAL INFORMATION  
As of And for The Year Ended August 31, 2002**

**THE TEEN PREGNANCY PREVENTION PROGRAM  
OF  
PUSH FOR THE CHILDREN, INCORPORATED  
Tulbado, Louisiana**

**Financial Statements and Compilation Report  
with Supplemental Information  
As of and for the Year Ended August 31, 2003**

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### Compilation Report

To the Board of Directors of  
Push for the Children, Inc.

I have compiled the accompanying statement of financial position for The Teen Pregnancy Prevention Program of Push for the Children, Inc. (a nonprofit organization) as of August 31, 2002, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Rosie D. Harper  
Certified Public Accountant

Baton Rouge, Louisiana  
March 8, 2003

## **FINANCIAL STATEMENTS**

**THE TEEN PREGNANCY PREVENTION PROGRAM  
OF  
PUSH FOR THE CHILDREN**

Statement of Financial Position  
August 31, 2003

**Assets**

Grant Receivable	<u>\$ 6,339</u>
Total Assets	<u>6,339</u>

**Liabilities and Net Assets****Liabilities**

Due to Sponsor	<u>6,339</u>
Total Liabilities	<u>6,339</u>

**Net Assets**

	<u>-</u>
Total Liabilities and Net Assets	<u>\$ 6,339</u>

See Accountants Compilation Reports and Notes to Financial Statements.

**THE TEEN PREGNANCY PREVENTION PROGRAM  
OF  
PUSH FOR THE CHILDREN**

Statement of Activities  
For the Year Ended  
August 31, 2002

**UNRESTRICTED NET ASSETS**

Support	
Other Revenues	<u>960</u>
Total Support	<u>960</u>
 TOTAL UNRESTRICTED SUPPORT	 <u>960</u>
 Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	<u>62,216</u>
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	<u>63,176</u>
 Expenses	
Program Expense	<u>63,176</u>
Total Expenses	<u>63,176</u>
Change in Unrestricted Net Assets	<u>-</u>

**TEMPORARILY RESTRICTED NET ASSETS**

Grants	62,216
State	
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	<u>(62,216)</u>
Change in Temporarily Restricted Net Assets	<u>-</u>
 Change in Net Assets	 <u>-</u>
 Net Assets as of Beginning of Year	 <u>-</u>
 Net Assets as of End of Year	 <u>-</u>

See Accountants' Compilation Reports and Notes to Financial Statements.

**THE TEEN PREGNANCY PREVENTION PROGRAM  
OF  
PUSH FOR THE CHILDREN**

Statement of Cash Flows  
For the Year Ended  
August 31, 2002

<b>Operating Activities</b>	<u><b>All Funds</b></u>
Change in Net Assets	\$ -
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Decrease (Increase) in Grants Receivable	(6,339)
Increase (Decrease) in Due to Sponsor	6,339
Total Adjustments	<u>-</u>
Net Cash Provided by Operating Activities	<u>-</u>
Cash and Cash Equivalents as of beginning of Year	<u>-</u>
Cash and Cash Equivalents as of the End of Year	<u><u>\$ -</u></u>

See Accountants' Compilation Reports and Notes to Financial Statements.

**THE TEEN PREGNANCY PREVENTION PROGRAM  
OF  
PUSH FOR THE CHILDREN**

**Statement of Functional Expenses  
For the Year Ended  
August 31, 2009**

	<u>Program Services</u>
<b>Personnel Costs</b>	
Salaries and Wages	45,800
Fringe and Related Benefits	<u>3,958</u>
<b>Total Personnel Costs</b>	<u>49,758</u>
<b>Other Expenses</b>	
Equipment	\$95
Operating Services	7,348
Other Expenses	918
Professional Fees	2,500
Supplies	2,099
	<u>13,418</u>
<b>Total Other Expenses</b>	<u>13,418</u>
<b>Total Functional Expenses</b>	<u><u>\$63,176</u></u>

See Accounting Compilation Reports and Notes to Financial Statements.



**The Teen Pregnancy Prevention Program  
of  
Parish for the Children  
Tulatch, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended August 31, 2002**

**NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

The *Teen Pregnancy Prevention Program of Parish for the Children, Incorporated* (a private non-profit organization) is domiciled in the State of Louisiana at Tulatch, Louisiana. The Organization is recognized as a tax-exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Organization demonstrates its commitment to rebuilding the Tulatch area by helping youth take responsibility for their community, assisting the business, civic, and social organizations in rebuilding their neighborhoods, and recognizing, encouraging and nurturing Madison Parish's most valuable and precious assets, its children. The Organization supports the young people to achieve success through knowledge, training, positive experiences and caring. The objectives of the Organization are, primarily, to improve the social economic plight of disadvantaged youth in the Madison Parish communities through comprehensive and supportive services to low-income/at-risk youth and their families, and to develop a comprehensive and integrated system of resources that support children and their families as they live and grow to their full potential. A Board of Directors governs the Organization. The Board Members receive no compensation.

**basis of Presentation**

For the period ended August 31, 2002, the Organization followed the provisions of Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Statement No. 117 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair value. Statement No. 117 establishes standards for general-purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows.

**Public Support and Revenue**

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of state and private grants, fundraising, and

The Teen Pregnancy Prevention Program of  
Push for the Children, Incorporated  
Tulakish, Louisiana  
Notes to Financial Statements (Continued)

contributions. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At August 31, 2002, The Teen Pregnancy Prevention Program of Push for the Children, Incorporated had no cash or cash equivalent.

**NOTE B. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE C. GRANT RECEIVABLE**

At August 31, 2002, the Organization had grant receivables as follows:

Department of Social Service	<u>\$ 6,318</u>
Total	<u>\$ 6,318</u>

**NOTE D. DUE TO SPONSOR**

The Teen Pregnancy Prevention Program of Push for the Children is a cost-reimbursement Grant. A cost-reimbursement grant is one in which the grantor agrees to reimburse the allowable costs incurred by the nonprofit organization in its performance of a particular

The Teen Pregnancy Prevention Program of  
Push for the Children, Incorporated  
Tululah, Louisiana  
Notes to Financial Statements (Continued)

program activity. At August 31, 2002 the sponsor, Push for the Children, Incorporated, was due \$6,039 of reimbursement from its Teen Pregnancy Program.

**NOTE E. BUDGET PRACTICES**

The Organization prepares an annual budget that is approved by the Board of Directors prior to being submitted to the granting authority.



**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

**To the Management of Push for the Children**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Teen Pregnancy Prevention Program of Push for the Children, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about the Teen Pregnancy Prevention Program of Push for the Children's, compliance with certain laws and regulations during the year ended August 31, 2002 included in the accompanying *Louisiana Assertion Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Federal, State, and Local Awards**

1. Determine the amount of Federal, State and Local Award Expenditures for the fiscal year, by grant and grant year.

The Teen Pregnancy Prevention Program of Push for the Children's Federal award expenditures for all Federal programs for the fiscal year follow:

Federal Grant Name	Fiscal Year	CPIA No.	Amount
Administration for Children and Families, Department of Health and Human Services	01602	63,534	\$2,216.39
Total Expenditures			\$62,236.39

1. For each Federal, State, and Local Award, I randomly selected 5 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

## The Teen Pregnancy Prevention Program of Path for the Children

### Independent Accountant's Report on Applying Agreed-Upon Procedures

(Continued)

3. For the items selected in Procedure 3, I tested the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 3, I determined if the six disbursements were properly coded to the correct fund and general ledger account.

All six of the payments were properly coded to the correct fund and general ledger account.

5. For the items selected in Procedure 3, I determined whether the six disbursements received approval from proper authority.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the board of directors.

6. For the items selected in Procedure 3: For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

*Activities allowed or unallowed:*

I reviewed the previously listed disbursements for types of services allowed or not allowed. Each of the six disbursements did comply with the allowability requirements of the program.

#### Eligibility

I reviewed each of the previously six disbursements for eligibility requirements. Each of tested disbursements did comply with eligibility of the program.

#### Reporting

I reviewed each of the previously six disbursements for reporting requirements. Each of the tested disbursements did comply with the reporting requirements of the program.

**The Teen Pregnancy Prevention Program of Push for the Children**

**Independent Accountant's Report on Applying Agreed-Upon Procedures**

**(Continued)**

However, the Organization failed to comply with Louisiana R. S. 24:513, which requires an organization receiving between \$50,000 to \$350,000 to have a compilation/attestation performed within six months of the entity's fiscal period. The Organization did not provide documents requested in a timely manner to complete the compilation report by the statutory dead line of February 28, 2003.

7. N/A

**Meetings**

8. The Organization did not conduct an open meeting as required by USA-415 42:1 through 42:12 (the open meetings law).

**Comprehensive Budget**

9. For all grants exceeding five thousand dollars, I determined that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

The Teen Pregnancy Prevention Program of Push for the Children provided comprehensive budgets to the applicable state grantor agencies for the programs reviewed previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

**Prior Comments and Recommendations**

10. N/A

This report is intended solely for the use of management of The Teen Pregnancy Prevention Program of Push for the Children, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Kevin D. Harper

Certified Public Accountant

March 8, 2003

## **SUPPLEMENTAL INFORMATION**

**THE TEEN PREGNANCY PREVENTION PROGRAM  
OF  
PUSH FOR THE CHILDREN**

**Statement of Activities—Budget to Actual  
For the Year Ended  
August 31, 2002**

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenue</b>			
State Grants	\$ 83,988	\$ 82,216	\$ 21,773
Other Income	-	980	(988)
<b>Total Revenue</b>	<u>83,988</u>	<u>83,196</u>	<u>20,813</u>
<b>Personnel Costs</b>			
Salaries and Wages	53,080	49,800	7,280
Fringe and Related Benefits	<u>4,580</u>	<u>1,858</u>	<u>622</u>
<b>Total Personnel Costs</b>	<u>57,660</u>	<u>51,658</u>	<u>7,822</u>
<b>Other Expenses</b>			
Equipment	3,868	388	3,318
Operating Services	13,644	7,348	6,298
Other Expenses	2,080	908	1,084
Professional Fees	2,580	2,580	-
Supplies	<u>4,480</u>	<u>2,999</u>	<u>2,581</u>
<b>Total Other Expenses</b>	<u>26,609</u>	<u>13,413</u>	<u>12,951</u>
<b>Total Functional Expenses</b>	<u>84,269</u>	<u>65,176</u>	<u>20,813</u>
<b>Budget Excess (Deficit)</b>	<u>-</u>	<u>-</u>	<u>-</u>



## LOUISIANA ATTESTATION QUESTIONNAIRE

February 7, 2003

Ross D. Harper, CPA  
141 DeSard Street, Suite 125  
Metairie, Louisiana 71202

In connection with your compilation of our financial statements as of August 31, 2002 and for the period then ended, and as required by Louisiana Revised Statute 24:913 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

### Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement.

## Legislative Attention Questionnaire (Continued)

matrices contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

### Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☐ No ☒

### Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes ☒ No ☐

### Prior Year Comments

We have resolved all prior-year recommendations and/or comments. N/A

N/A

Yes ☐ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance, which may occur up to the date of your report.

	Secretary	February 7, 2003	Date
	Treasurer	February 7, 2003	Date
	President	February 7, 2003	Date